

Nu Corinthian Baptist Church

"The Church Where the Lost is Sought and Disciples are Taught"

5935 West 56th Street ~ Indianapolis, IN 46254 ~ www.nucbc.org

December 28, 2009

Received & Inspected

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Washington, D.C. 20554

JAN 25 2010
FCC Mail Room

Re: Petition for Undue Burden Exemption from Closed Captioning Rules

Dear Ms. Dortch:

This letter is submitted pursuant to 47 C.F.R. §79.1(f) and requests an exemption on behalf of Nu Corinthian Baptist Church from the FCC's closed captioning rules based on undue burden. In accordance with 47 C.F.R. §79.1(f)(4), the original and two copies of this letter and all support are being provided.

Nu Corinthian Baptist Church is a donor supported non-profit organization under the laws of the state of Indiana. Since 2007, we have produced a weekly 30-minute video program called "Nu Corinthian". "Nu Corinthian" is a program that teaches and inspires viewers how to develop their relationship with God. "Nu Corinthian" is locally produced in-house by Nu Corinthian Baptist Church staff, and is broadcast to the public on WHMB-TV in the Indianapolis television market and throughout Central Indiana. Nu Corinthian Baptist Church pays WHMB-TV \$625.00 per week to air the show over its broadcast facilities.

Captioning the program would present an undue burden for several reasons. First, since we do not have the resources to caption the program ourselves, it would have to be sent to an outside source for captioning. Second, the added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB-TV's air date deadlines impossible. Finally, a captioning requirement would ultimately cause us to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program. We have discussed with WHMB-TV the possibility of their assisting us in captioning the program at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

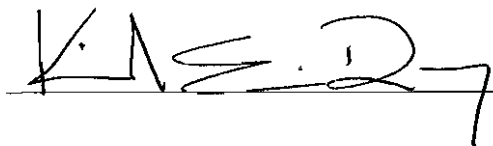
Nu Corinthian Baptist Church respectfully submits that the basis for its captioning exemption request based on undue burden is practically identical to the facts justifying

undue burden exemptions in the Commission's 2006 Memorandum Opinion & Order, *In Re Anglers for Christ Ministries, Inc. & New Beginning Ministries Petitions for Exemption from Closed Captioning Requirements*, CGB-CC-0005 and -0007, 21 FCC Rcd 10094 (September 12, 2006). In light of that precedent, and the facts set forth in this letter, we respectfully request that Nu Corinthian Baptist Church be granted an undue burden exemption from the captioning requirements for "Nu Corinthian".

In support of our request, we provide a copy of certain documents establishing Nu Corinthian Baptist Church's non-profit status. In addition, as permitted by §1.16 of the Commission's rules, we are providing a Declaration Under Penalty of Perjury in support of the facts set forth in this request for exemption in lieu of the affidavit required by §79.1(f)(9). Should the Commission require additional information, please contact the undersigned individual.

Respectfully:

Nu Corinthian Baptist Church

By: 

Printed Name: Keith E. Rogers

Title: Business Administrator

**Declaration Under Penalty of Perjury of Keith Rogers
in support of Nu Corinthian Baptist Church's Request for Undue
Burden Exemption from Closed Captioning Rules**

I, Keith Rogers, Business Manager of Nu Corinthian Baptist Church, do hereby declare under penalty of perjury of the laws of the United States of America that the following statements are true and correct.

1. Nu Corinthian Baptist Church is a donor supported non-profit organization organized under the laws of the state of Indiana.

2. Since 2007, Nu Corinthian Baptist Church has produced a weekly 30-minute video program called "Nu Corinthian". "Nu Corinthian" is a program that reaches and inspires viewers to grow in their relationship with God. "Nu Corinthian" is locally produced in-house by Nu Corinthian Baptist Church staff, and is broadcast to the public on WHMB-TV in the Indianapolis television market and throughout Central Indiana. Nu Corinthian Baptist Church pays WHMB-TV \$625.00 per week to air the show over its broadcast facilities.

3. Nu Corinthian Baptist Church has discussed with WHMB-TV the possibility of their assisting in captioning "Nu Corinthian" at no cost, but they have advised us that they do not have the necessary resources or staffing to perform captioning on our behalf.

4. Captioning "Nu Corinthian" would present an undue burden because we do not have the resources to caption the program ourselves, and it would have to be sent to an outside source for captioning.

5. The added production cost for captioning would make production of the program unaffordable and the time for captioning would make meeting WHMB-TV's air date deadlines impossible.

6. A captioning requirement for "Nu Corinthian" would ultimately cause Nu Corinthian Baptist Church to either terminate or severely limit production of the program, and cause us to lose viewers and supporters who would no longer be able to regularly view the program.

Executed on 29 Dec 09


Signature



INDIANA DEPARTMENT OF REVENUE
INDIANA GOVERNMENT CENTER NORTH INDIANAPOLIS, INDIANA 46204
NOT-FOR-PROFIT TAX REGISTRATION CERTIFICATE
(THIS CERTIFICATE MAY NOT BE USED TO COLLECT SALES TAX)

FORM IT-555, STATE FORM 755
Cert ID: 9900002222593

DATE ISSUED

10/09/99

TAXPAYER ID NO.

105260886 000 6

CORINTHIAN BAPTIST CHURCH
721 E NORTH ST
INDIANAPOLIS, IN 46202-3585



ORGANIZATION WHOLLY EXEMPT FROM
PAYMENT OF GROSS INCOME TAX



ORGANIZATION PARTIALLY EXEMPT
FROM PAYMENT OF GROSS INCOME TAX

SALES TAX EXEMPT

(Detach Here)

This Taxpayer Identification Number may be used in making purchases exempt from sales tax, provided the merchandise is to be used for purposes as explained in Information Bulletin 10. This Taxpayer Identification Number may be used on Sales Tax Exemption Certificates (ST-105) when making qualified purchases.

I. Purchases by Not-For-Profit Organizations

A. Purchases for own use.

In order to qualify for Sales Tax exemption on purchases as a not-for-profit organization, the following conditions must prevail:

1. The organization must be named or described in I.C. 6-21-3-19, 6-21-3-20, 6-21-3-21, 6-21-3-22. This includes organizations organized and operated exclusively for one or more of the following purposes:

Religious	Fraternal	Literary
Charitable	Educational	Civic
Scientific		

2. Also included are the following specifically named not-for-profit organizations:

Labor Unions	Public Schools
Licensed Hospitals	Parochial Schools
Churches	Pension Trusts
Monasteries	Business Leagues
Convents	Student Cooperative Housing

3. The article purchased must be used for the same purpose as that for which the organization is being exempted. Purchases for the private benefit of any member of the organization or for any other individual are not eligible for exemption. Purchases used for social purposes are never exempt.
4. The fact that an organization is being exempted by the Federal Government or by the State of Indiana for Income Tax purposes does not necessarily mean that a purchase made by a not-for-profit organization is exempt.

B. Purchase for resale

Tangible personal property purchased for resale by not-for-profit organizations is eligible for Sales Tax exemption.

C. Purchases by social organizations

Purchases of tangible personal property by organizations organized and operated predominantly for social purposes are not exempt. If over fifty percent (50%) of its expenditures are for, or related to, social activities such as food and beverage services, golf courses, swimming pools, dances, parties, and other social activities, the organization will be considered to be predominantly organized and operated for social purposes.

If the organization has been classified as a social organization or a water corporation, this Taxpayer Identification Number **MAY NOT** be used for exemption from sales tax on items purchased for the purpose of the organization.